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[Third Party Communication:

UILC: 6231.07-00

Date of Communication: Month DD, YYYY]

Number: **201503014**

Release Date: 1/16/2015

From: [REDACTED]

Sent: Tuesday, January 06, 2015 4:30:17 PM

To: [REDACTED]

Cc:

Bcc:

Subject: RE: Form 2848-Qualified POA

The TMP is the member manager under Treas. Reg. 301.6231(a)(7)-2 who has been designated as TMP. The facts below do not indicate which of the two members meet this criteria, although it appears LLC2 is taking actions consistent with its being the manager. You will need to confirm this before doing anything else. If the foreign member is the only eligible TMP, then it is probably is the TMP. A foreign GP cannot be designated TMP if any U.S. member is eligible, but if the U.S. member does not meet the definition of an eligible member-manager under the -2 regulation, then the foreign member can be designated under -1(b)(2).